

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

Criminal No. 13- 225 SRN

UNITED STATES OF AMERICA,

Plaintiff,

INFORMATION

v.

(18 U.S.C. § 286)

CHRISTINE CLAUSEN,

Defendant.

THE UNITED STATES ATTORNEY CHARGES THAT:

Count 1  
(Conspiracy To Defraud)

**I. The Conspiracy.**

1. Beginning in or before January 2008, and continuing through at least March 2010, in the State and District of Minnesota, the defendant,

**CHRISTINE CLAUSEN,**

knowingly and willfully conspired with others both known and unknown to the United States Attorney's Office to defraud the United States by obtaining the payment or allowance of false, fictitious, and fraudulent claims.

**II. Object of the Conspiracy.**

2. The object of the conspiracy was to obtain money from the United States through the Internal Revenue Service, from the State of Minnesota through the Department of Revenue, and through various financial institutions by filing false state

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and federal income tax returns claiming refunds to which the filers were not entitled and, in some instances, obtaining loans from banks based on the anticipated refunds.

### **III. Manner and Means of the Conspiracy.**

3. From approximately January 2008 through March 2010, CHRISTINE CLAUSEN worked with others to file false state and federal income tax returns in Minnesota. During this time, the defendant arranged for other individuals to file false tax returns through her and others in the conspiracy and supervised their participation in the conspiracy. Among other things, she obtained the names, social security numbers, and other personal information from these filing co-conspirators which were used in preparing the false tax returns. The defendant and others prepared and filed the tax returns electronically.

4. As part of their scheme, the defendant and other co-conspirators prepared the tax returns using false Form W-2 information using legitimate and shell companies for which the filing co-conspirators had never worked and using false wage, federal withholding, and state withholding information. For some tax returns, the defendant provided the filers' personal information to other co-conspirators who then created false W-2 Forms. For other filing co-conspirators, false W-2 information was directly input into electronically filed tax returns, and no actual false W-2 Forms were created.

5. Using the false Form W-2 information, the defendant and other co-conspirators prepared false federal income tax returns which overstated the refund amounts owed to the filers. The overstated refunds on the federal tax returns were

created through the false federal income tax withholding information and other false deductions and credits.

6. The co-conspirators arranged for the refunds to be credited to debit cards which they controlled. If a filing co-conspirator received a refund from the Internal Revenue Service, the defendant and other co-conspirators obtained payments from the filers by, among other things, accompanying them to ATM machines where the debit cards were used to withdraw cash.

7. In February 2009, as part of the conspiracy, the defendant helped R.D. file a false United States individual income tax return for tax year 2008. The defendant provided R.D.'s name, social security number, and other personal information to a co-conspirator in order for a false W-2 Form to be created for R.D. The defendant received the false W-2 Form for R.D. from a co-conspirator. The false W-2 Form claimed R.D. earned over \$96,000 from a construction company and had over \$30,000 of federal income taxes withheld. As the defendant knew, however, R.D. had not worked for the construction company, had not earned any income from it, and had no federal income taxes withheld by the company. The defendant also provided R.D.'s personal information and the false W-2 Form to another co-conspirator in order for him to prepare and file a false federal income tax return for R.D.

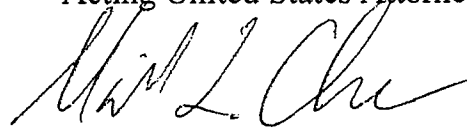
**IV. False Claims.**

8. As a result of the conspiracy, over \$800,000 of false claims were made to the Internal Revenue Service and over \$400,000 of fraudulently obtained refunds were issued.

All in violation of Title 18, United States Code, Section 286.

Dated: September 4, 2013

JOHN R. MARTI  
Acting United States Attorney

A handwritten signature in black ink, appearing to read "Michael L. Cheever", is written over the typed name.

BY: MICHAEL L. CHEEVER  
Assistant U.S. Attorney